

TABLE 2: SUMMARY OF EXCISE TAX RETURNS

AMOUNTS REPORTED BY TAX LINE

CALENDAR 1996 (\$000)

STATE BUSINESS AND OCCUPATION TAX

LINE NO.	Column 1 TAX CLASSIFICATION	Column 2 CODE	Column 2 GROSS AMOUNT	Column 3 DEDUCTIONS	Column 4 TAXABLE AMOUNT	Column 5 RATE	Column 6 TAX DUE
1	Extracting, Ext. for Hire	16	\$2,070,402	\$69,320	\$2,001,082	0.00506	\$10,126
2	Processing Meat-Whlse, Mfg. Wheat into Flour, Raw Seafood, Soybean and Canola Processing	30	3,194,338	209,217	2,985,121	0.00144	4,299
3	Travel Agent Commissions/ Processing Dried Peas	28	517,105	11,319	505,786	0.00287	1,452
4	Intl Charter Freight Brokers and Stevedoring	18	861,642	144,231	717,411	0.00379	2,719
5	Insurance Agents/Brokers	14	929,065	3,797	925,268	0.00575	5,320
6	Manufacturing Fresh Fruit and Vegetables	21	2,122,962	73,460	2,049,502	0.00345	7,071
7	Processing for Hire/ Printing and Publishing	10	3,119,680	55,960	3,063,720	0.00506	15,502
8	Manufacturing	7	34,910,607	1,468,146	33,442,462	0.00506	169,174
9	Wholesaling Wheat, Oats, Corn, Barley, etc.	15	2,736,852	529,117	2,207,735	0.00011	243
10	Internal Distribution - 2 or More Outlets	6	887,206	0	887,206	0.00506	4,489
11	Wholesaling	3	110,399,599	33,492,332	76,907,267	0.00506	389,152
12	Warehousing, Radio and TV Broadcasting, Public Road Construction/ Government Contracting	11	4,531,153	713,207	3,817,946	0.00506	19,319
13	Public or Nonprofit Hospitals	55	3,070,652	779,336	2,291,317	0.015	34,370
14	Selected Business Services	58	7,738,405	746,438	6,991,967	0.02	139,841
15	Financial Business Services	72	9,600,353	3,490,767	6,109,586	0.016	97,753
16	Cleanup of Radioactive Waste for U.S. Gov't	83	568,290	9	568,281	0.00471	2,677
17	Service & Other Activities	4	26,053,676	5,019,863	21,033,813	0.01829	384,709
18	Retailing of Interstate Transportation Equipment	19	2,941,925	245,989	2,695,936	0.00506	13,641
19	Retailing	2	95,226,713	11,115,655	84,111,058	0.00471	396,166
	B&O TOTALS		311,480,626	58,168,163	253,312,463		1,698,023

STATE SALES TAX AND USE TAX

LINE NO.	Column 1 TAX CLASSIFICATION	Column 2 CODE	Column 2 GROSS AMOUNT	Column 3 DEDUCTIONS	Column 4 TAXABLE AMOUNT	Column 5 RATE	Column 6 TAX DUE*
20	Retail Sales Tax	1	\$95,647,592	\$31,346,638	\$64,300,955	0.065	\$4,179,411
21	Use Tax	5	3,145,142	0	3,145,142	0.065	204,436

STATE PUBLIC UTILITY TAX

LINE NO.	Column 1 TAX CLASSIFICATION	Column 2 CODE	Column 2 GROSS AMOUNT	Column 3 DEDUCTIONS	Column 4 TAXABLE AMOUNT	Column 5 RATE	Column 6 TAX DUE
54	Water Distribution	60	\$458,113	\$25,687	\$432,426	0.05029	\$21,716
55	Sewer Collection	61	293,549	137,059	156,489	0.03852	6,027
56	Express	9	20,065	15,691	4,374	0.03852	168
57	Power	49	3,802,755	554,397	3,248,358	0.03873	125,808
58	Gas Dist., Telegraph	26	738,776	46,498	692,278	0.03852	26,666
59	Motor Transportation, Railroad, Railroad Car	8	2,917,716	2,262,089	655,627	0.01926	12,554
60	Urban Transportation/ Vessels Under 65 Feet	12	370,018	92,469	277,548	0.00642	1,770
61	Other Public Service	13	976,176	780,108	196,068	0.01926	3,773
PUBLIC UTILITY TAX TOTALS			9,577,167	3,913,999	5,663,169		198,482

OTHER TAXES

LINE NO.	Column 1 TAX CLASSIFICATION	Column 2 CODE	Column 2 GROSS AMOUNT	Column 3 DEDUCTIONS	Column 4 TAXABLE AMOUNT	Column 5 RATE	Column 6 TAX DUE
62	Tobacco Products	20	\$34,051	\$6,884	\$27,166	0.749	\$20,348
63	Refuse Collection	64	797,768	225,164	572,603	0.036	20,614
64	Petroleum Tax	57	0	0	0	0.005	0
65	Hazardous Substance	65	7,669,070	649,128	7,019,942	0.007	49,140
66	Litter Tax	36	29,654,038	0	29,654,038	0.00015	4,448
68	Syrup Tax	54 Gallons				1	8,793
TOTAL OTHER TAXES							103,342

TOTAL STATE TAXES** \$6,383,695

* Reflects reported tax liability prior to any applicable tax credits.

** Does not include \$91,450,000 in use taxes collected by county auditors and \$18,675,000 in sales taxes collected by the Department of Licensing.

NOTE: City, county and transit sales/use tax is reported in the "Local Tax Distributions" report.

Average effective business tax rate, excluding retail sales/use tax, for all sources reported on the combined excise tax return = 0.62 percent (tax due amount (except sales/use) / gross amount for B&O and public utility taxes).